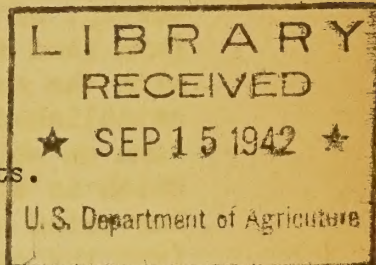


UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT AGENCYCOUNTY OFFICE INSTRUCTIONS - FLUE-CURED TOBACCO MARKETING QUOTAS
1942-43 MARKETING YEAR

The county committees will have the following responsibilities in connection with flue-cured tobacco marketing quotas during the 1942-43 marketing year:

1. Determination of 1942 harvested acreage
2. Determination of 1942 estimated yield
3. Preparation of listing sheets.
 - (a) Initial preparation of Within Quota Listing Sheets.
 - (b) Initial preparation of Excess Listing Sheets.
 - (c) Record of marketings.
 - (d) Final preparation of Within Quota Listing Sheets.
 - (e) Final preparation of Excess Listing Sheets.
4. Checking of tobacco disposed of without marketing.
5. Issuance of marketing cards and reporting loss, destruction, or theft of marketing cards.
6. Reporting indicated violations.
7. Holding hearings.
8. Preparation of applications for return of penalties paid and performance certificates for carry-over agreements.
9. Maintaining files.



1. Determination of 1942 harvested acreage. The acreage of tobacco harvested on each farm in the county shall be determined in accordance with the procedure for the determination of performance under the provisions of the 1942 Agricultural Conservation Program. The harvested acreage shall be determined prior to issuance of the marketing card for the farm.

2. Determination of 1942 estimated yield. For each farm for which an excess marketing card is to be issued, the county committee shall determine the estimated yield per acre to be entered in column 10, form Tobacco 611, "Excess Listing Sheet." Such estimate shall be made by a member of the county committee or by a person designated by the committee. The person estimating the yield shall, when it is deemed advisable by the State or county committee, visit the farm and, if possible, obtain the operator's concurrence in an actual estimate made in the field. Where an estimate is not made in the field, the estimated production should not be less than the normal production for the farm. The farm operator shall be advised that he will be required to furnish proof of the disposition of the estimated production for the farm and that no credit will be given for any excess tobacco disposed of in any manner other than that properly identified by memoranda of sale, unless such disposition is made under the supervision of the county committee or some person designated by the committee.

3. Preparation of Within Quota and Excess Listing Sheets. The county office shall prepare form Tobacco 610, "Within Quota Listing Sheet", entering thereon data for each farm in the county for which a tobacco acreage allotment was established in 1942 and for each farm in the county from which tobacco was harvested but for which a tobacco acreage allotment was not established in 1942. After form Tobacco 610 has been prepared, a heavy red check mark shall be placed in the left-hand margin beside the data for the following farms: (a) Each farm on which the harvested acreage of tobacco is in excess of the tobacco acreage allotment for the farm (and the excess acreage has not been disposed of in accordance with the regulations); (b) each farm for which an acreage allotment was established but from which no tobacco was harvested in 1942; (c) each farm on which the harvested acreage of tobacco is within the allotment but which is operated by a person who also operates any other farm on which the harvested acreage of tobacco is in excess of the farm acreage allotment (and the excess acreage has not been disposed of in accordance with the regulations); and (d) each farm on which the harvested acreage of tobacco is within the allotment but the county committee has reason to believe that an excess marketing card should be issued in order to protect the interest of the Government due to the relationships of persons having an interest in the tobacco with producers on other farms for which excess marketing cards are issued. The data for farms included in items (a), (c) and (d) above shall be listed on form Tobacco 611, "Excess Listing Sheet," and an excess marketing card shall be issued to the operator. Neither an excess marketing card nor a within quota marketing card shall be issued to farms included in item (b) above unless the farm has tobacco carried over from a previous marketing year.

If the official notice of the farm acreage allotment issued for any farm was erroneous in that it was larger than the allotment intended to be issued and the error was of such a nature that the operator could not reasonably have been expected to discover it before planting was completed on the farm and the operator, relying solely upon such notice and acting in good faith, planted an acreage of tobacco in excess of the acreage allotment for the farm but not in excess of the acreage shown on the erroneous notice, the allotment shown on the erroneous notice shall be used for all purposes in connection with the tobacco marketing quota program for the 1942-43 marketing year.

(a) Initial preparation of within quota listing sheet. The words "Flue-cured" shall be entered in the upper right corner and entries shall be made in columns 1 through 7, form Tobacco 610, prior to the issuance of marketing cards. These entries shall be made as follows:

Column number and heading	:	Source of entry
1. Farm serial number	:	Form 41-Tob-54
2. Name of Operator	:	Form 41-Tob-54
3. Acreage allotment	:	Form 41-Tob-54
4. Normal yield	:	Form 41-Tob-54
5. Normal production	:	Column 3 times column 4
6. Estimated production	:	See instructions below <u>1</u> /
7. Harvested acreage	:	Performance report

- 1/ The county committee shall review carefully the data for each farm and in any case where it has reason to believe that the actual production of tobacco on the farm in 1942 is materially greater or less than the normal production in column 5, an estimated production shall be determined by the committee for such farm and entered in Column 6.

Columns 3, 5 and 7 shall be totaled on each page of form Tobacco 610. Farms referred to in items (a), (c), and (d) of this section shall not be included in the totals of columns 3, 5 and 7.

(b) Initial preparation of excess listing sheet. The word "flue-cured" shall be entered in the upper right corner and entries shall be made in columns 1 through 11 and columns 13 and 14 prior to the issuance of marketing card. These entries shall be made as follows:

Column number and heading	:	Source of entry
1. Farm serial number	:	Form Tobacco 610
2. Name of operator	:	Form Tobacco 610
3. Acreage allotment	:	Form Tobacco 610
4. Harvested acreage	:	Performance report
5. Excess acreage	:	Column 4 minus column 3
6. Percent excess acreage	:	Column 5 divided by column 4 <u>1/</u>
7. Normal yield	:	Form Tobacco 610
8. Normal production	:	Column 3 times column 7
9. Estimated production	:	Column 4 times column 10
10. Estimated yield per acre	:	See section 2 of these instructions
11. Preliminary quota	:	See instructions below <u>2/</u>
13. Pounds unmerchantable	:	Report on file
14. Pounds carried over	:	Report on file
	:	

- 1/ The percentage to be entered in column 6 shall be expressed as a whole percentage and fractions shall be disregarded except that in cases where the computed percentage is less than one percent, the entry in column 6 shall be expressed to the nearest tenth of a percent.

- 2/ Entries shall be made in column 11 only for (1) those farms on which there is no excess acreage but for which an excess card is issued, and (2) for those farms wherein the county committee determines that a preliminary quota should be assigned to the marketing card to prevent the marketing by the use of this card of tobacco produced on a different farm. If the county committee determines that the preliminary quota for a farm is less than the actual production of tobacco on the farm, the committee shall revise the estimated yield to the actual yield for the farm and an additional quota shall be issued accordingly.

Columns 3, 4, 5, 8, 9, 13 and 14 shall be totaled on each page of form Tobacco 611.

If the county office records indicate that any person having an interest in the tobacco produced on any farm on which the harvested acreage exceeds the allotment also has an interest in the tobacco produced on a farm in another county, the county office of such other county shall be promptly notified in order that excess marketing cards may be issued for the farms in that county.

(c) Record of marketings. The county office shall provide a record of marketings for each farm from which tobacco is marketed in 1942. The record provided should be mimeographed on a 4-1/8" x 9-1/2" envelope and shall supply space for the following information:

- (1) The title of the form, "Record of Marketings".
- (2) The marketing year.
- (3) The name of the 1942 operator.
- (4) The 1942 farm serial number.
- (5) Pounds covered by "Tobacco Carry-over Agreement", stored, or rendered unmerchantable.
- (6) Total pounds marketed.
- (7) Normal yield.
- (8) Actual yield.
- (9) Serial numbers of other farms in which the producers are interested.
- (10) The numbers 1 to 10, inclusive, for identifying memoranda of sale.

Any additional information which the State or county committee considers necessary may be recorded on the envelope.

(d) Final preparation of within quota listing sheets. Entries shall be made in columns 8 and 9, form Tobacco 610, as follows:

Column number and heading	:	Source of entry
8. Total sales	:	Cumulative production record
9. Actual yield per acre	:	Column 8 divided by column 7

Prior to making entries in columns 8 and 9, the county committee with the aid of Community Committeemen, shall carefully review the production of tobacco as shown on each record of marketing in the county for the purpose of determining if any unacceptable differences appear between the actual production of the harvested acreage, and the normal production of the harvested acreage, taking into consideration weather conditions, types of soil, marketings from other adjacent or nearby farms in the community, and other determining factors. All indicated irregularities will be reported to the State office. Data for farms showing indicated irregularities in the marketings will not be entered in columns 8 and 9

until the producer has substantiated his production and sales or the county committee, with the assistance of the field officer, has determined the correct production and sales or has adjusted the production and sales on the record of marketing to an amount which is comparable to other farms in the county or community.

If there is any tobacco produced on the farm in 1942 which will be carried over to a future marketing year or if there was any tobacco marketed during the 1942-43 marketing year which was produced in a prior year, the entry in column 8 should be deleted and there should be entered therein the sum of the entry in column 8 and any tobacco which will be carried over minus any tobacco carried over from a preceding crop and marketed during the 1942-1943 marketing year.

(e) Final preparation of excess listing sheets. Entries shall be made in columns 12, 15, 16 and 17, form Tobacco 611, as follows:

Column number and heading	:	Source of entry
	:	
12. Pounds marketed	:	Memoranda of Sale
15. Actual production	:	Sum of columns 12, 13, and 14
16. Actual yield per acre	:	Column 15 divided by column 4
17. Final quota	:	Column 16 times smaller of
	:	column 3 or 4

Prior to making entries in columns 12, 15, 16, and 17, the county committee shall review the production shown on the cumulative marketing record and shall approve the production of tobacco on the farm in 1942, in accordance with the procedure outlined in paragraph (d) of this section, and shall determine that satisfactory proof of the disposition of all the tobacco produced on the farm has been shown.

If the entry in column 12 includes any tobacco which was carried over from the previous marketing year, delete the entry in column 12 and insert therein the result obtained by subtracting the pounds of tobacco carried over from the total pounds marketed.

4. Checking of tobacco disposed of without marketing. Disposition of excess tobacco other than by marketing shall be made only by the farm operator (or his representative) and shall be approved by the county committee. The county committee shall not approve the disposition of excess tobacco other than by marketing unless:

(a) A "Tobacco carry-over Agreement," form Tobacco 628, has been executed with respect to the excess tobacco. The following procedure will be followed with respect to "Carry-over Agreements":

- (1) The farm operator will be advised that he may enter into a carry-over agreement with respect to excess tobacco.
- (2) If he desires to enter into a carry-over agreement, the farm operator (or his representative) should so advise the county office prior to the issuance of a marketing card for the farm and prior to the marketing of any tobacco therefrom.
- (3) Before the issuance of the marketing card, the "Tobacco Carry-over Agreement", form Tobacco 628, should be executed in quadruplicate with one copy each for the farm operator, the county office, the State office, and the Commodity Credit Corporation.
- (4) The farm operator will deliver directly to the county office, before issuance of the marketing card (except as provided in paragraph 6 below), a cashier's check, certified check, or money order payable to the Commodity Credit Corporation for an amount determined by multiplying the estimated actual production of the excess acreage by twenty-three and seven-tenths cents (\$0.237) per pound.
- (5) The estimated actual production of the excess acreage will be determined by the county committee. The normal yield per acre for the farm should be used unless the county committee finds from available reports for the farm that the actual yield is materially different from the normal yield, in which case the actual yield estimated on the basis of those reports shall be used.
- (6) In lieu of delivery of payment direct to the county office as provided above, the farm operator may request that the amount of the payment be deducted from the first sale of tobacco from the farm and prior to the receipt by him of any of the proceeds from such tobacco. In this event the marketing card will be prepared and issued as follows:
 - a. A within quota marketing card or a "zero percent" excess marketing card will be issued for the farm as provided by the regulations.
 - b. Enter in the space "Harvested acres" on the inside front cover of the marketing card the total acreage harvested from the farm, even though such acreage exceeds the allotted acreage.
 - c. Using the number of dollars computed as provided above, enter (1) in the space in which the words "Warehouse or buyer and date" are printed on the inside front cover of

the marketing card; (2) in the space immediately beneath the memorandum of sale serial number on the Purchaser's Copy of the first memorandum; and (3) immediately above the memorandum of sale serial number on the County Office Copy of the first memorandum, the following:

"DUE - C. C. C., \$ _____."

(Explanation: When the marketing card is presented with respect to the first marketing of tobacco from the farm, the field assistant will enter "PAID - C. C. C., \$ _____" and his initials, (1) in the line for Memo. No. 1 on the inside front cover of the marketing card; (2) immediately below the words, "Memorandum of Sale" on the Purchaser's Copy of the first memoranda; and (3) immediately beneath the words "County Office Copy" on the County Office Copy of the first memorandum. The field assistant will not issue the memorandum until after the farmer has obtained from the warehouseman a check payable to the Commodity Credit Corporation in the proper amount, has placed the check, in the presence of the field assistant, in an envelope addressed to the applicable field or State office and has delivered the envelope to the field assistant for transmittal to the applicable field or State office. If the warehouse is located where the warehouse is operating in North Carolina or Virginia, the field assistant will forward the check, along with the memorandum of sale, to the Marketing Quota Field Office, State College, Raleigh, North Carolina. The field office will forward the memorandum of sale and the check to the applicable county office. The county office will verify the entries on the memorandum of sale and the check and will forward the check and the State office and Commodity Credit Corporation copies of the carry-over agreement to the applicable State office. Where the warehouse is operating in Florida, Georgia or South Carolina, the field assistant will forward the memorandum of sale to the Regional Tobacco Office, Swainsboro, Georgia, along with other memoranda of sale, and will forward the check direct to the State office of the State in which the warehouse is located. The State office will ask the county office to forward the State office and Commodity Credit Corporation copies of the carry-over agreement to the State office.)

- (7) Upon collection direct from the farm operator, the county office shall forward to the State office the amount collected and the State office and Commodity Credit Corporation copies of the carry-over agreement.
- (8) The State office will forward the amount collected and the Commodity Credit Corporation copy of the carry-over agreement to the Commodity Credit Corporation at an address that will

be supplied at a later date and will file the State office copy in the files of the Fiscal Unit.

- (9) The county office copy of the carry-over agreement will be placed in the county office files and the farm operator's copy will be mailed or delivered to him.
- (10) After compliance is checked in 1943, the county office will prepare in quadruplicate form Tobacco 629, "Performance Certificate for Carry-over Agreement." The original and first carbon copies will be forwarded to the State office; the second carbon will be placed in the county office files and the third carbon will be mailed or delivered to the farm operator. The State office will forward the original to the Commodity Credit Corporation which will pay the amount due directly to the farm operator and will give notice of such payment to the State and county offices.

(b) Where excess tobacco, which is representative of the crop available for marketing from the farm, has been disposed of by the farm operator by (1) storage, and the amount of the penalty which would have been due upon the marketing of such tobacco has been guaranteed by bond or other agreement approved by the county committee and an authorized representative of the Secretary of Agriculture, or (2) rendering such tobacco unmerchantable under the supervision of the county committee or a representative thereof, the extent to which marketings of tobacco from any farm are subject to penalty shall not be reduced by reason of disposition as provided above unless such disposition is made prior to the marketing of any tobacco from the farm.

5. Issuance of marketing cards and reporting loss, destruction, or theft of marketing cards. Marketing cards shall be issued in accordance with sections 5, 10, 11, 12, and 13 of the marketing quota regulations. Each marketing card shall be carefully checked in the county office to see that no errors or omissions occurred in printing the card.

(a) Within quota marketing cards. The following entries shall be made on each form MQ-656 Flue-cured, "Within Quota Marketing Card," before it is issued to the farm operator:

- (1) The name and address of the farm operator shall be entered in the space provided on the cover of the marketing card.
- (2) The allotted acres and the harvested acres shall be entered on the inside cover from columns 3 and 7, respectively, of form Tobacco 610.
- (3) The estimated actual production from column 6 (or column 5 if no entry has been made in column 6) of Form Tobacco 610 shall be entered in the space provided on the inside of the

cover. If the operator requests more than one card, the pounds assigned to each card shall be entered in the space provided. In such cases the sum of the pounds assigned to all cards must not exceed the estimated production for the farm.

- (4) The name and address of the county association and the farm serial number shall be entered in the space provided on each memorandum of sale, on the "Record of Issuance of Marketing Card;" and on the back cover. (Note: Stamps for this purpose have been furnished county offices for counties having 20 or more tobacco farms.)
- (5) After the marketing card has been prepared as indicated above, the issuing officer shall affix his signature on the cover as required by section 11 of the regulations.
- (6) If the marketing card is delivered to the farm operator (or his agent) the "Operator's Agreement" shall be signed prior to the delivery of the card. If the marketing card is mailed to the farm operator, he shall be advised that the "Operator's Agreement" is to be signed before the marketing card is presented for the issuance of a memorandum of sale.
- (7) The date the card is delivered or mailed to the farm operator shall be entered in the space provided on the "Record of Issuance of Marketing Card" and one of the words "Delivered" or "Mailed" whichever is not applicable, may be deleted. The "Record of Issuance of Marketing Card" shall be detached and retained in the county office as a receipt for the marketing card.
- (8) If any amount is due the Commodity Credit Corporation under the provisions of a "Carry-over Agreement" the additional entries provided in item 6, subsection (a), Section 4, of these instructions shall be made before the card is delivered or mailed to the farm operator.

If all memoranda of sale in a card are issued and the operator returns the card and requests another card, a new card may be issued as indicated above, and in addition, there shall be entered in the heading of the column designated "Memorandum No." the words "Brought Forward" and in the heading of the column designated "Pounds this Memorandum," the total pounds sold on the first card.

(b) Excess marketing cards. The following entries shall be made on each form MQ-657 Flue-cured, "Excess Marketing Card", before it is delivered to the farm operator:

- (1) The name and address of the farm operator shall be entered in the space provided on the cover of the marketing card and the name of the operator on each memorandum of sale.

- (2) The estimated actual production shall be entered on the front cover from column 9, form Tobacco 611.
- (3) The allotted acres and the harvested acres shall be entered on the inside cover from columns 3 and 4, respectively, of form Tobacco-611.
- (4) The name and address of the county association and the farm serial number shall be entered in the spaces provided on the county office copy of each memorandum of sale, on the "Record of Issuance of Marketing Card", and on the back cover of the card. (County offices located in the Southern Region shall provide space on the "Purchaser's Copy" of the memorandum of sale for the farm serial number and the names of the county and state in which the farm is located and shall enter on the "Purchaser's Copy" such information. A stamp should be used to provide the necessary space.)
- (5) The percent excess from column 6, form Tobacco-611, shall be entered in the spaces provided on the inside cover of the card and shall be shown in both figures and words. The percent excess, in figures, shall be entered on each memorandum of sale.
- (6) The marketing quota shall be entered from column 11, form Tobacco 611. If the marketing quota has been entered on the inside cover of any excess marketing card, memoranda of sale will not be issued from such card for an amount greater than the marketing quota assigned to the card. If the operator requests more than one card, the pounds assigned to each card shall be entered in the space provided for the marketing quota. In such cases the sum of the quotas assigned to all cards shall not exceed the marketing quota for the farm.
- (7) If the marketing card is delivered to the farm operator (or his agent) the "Operator's Agreement" shall be signed prior to the delivery of the card. If the marketing card is mailed to the farm operator, he shall be advised that the "Operator's Agreement" is to be signed before the marketing card is presented for the issuance of a memorandum of sale.
- (8) The date the card is delivered or mailed to the farm operator shall be entered in the space provided on the "Record of Issuance of Marketing Card" and one of the words "Delivered" or "mailed" whichever is not applicable, may be deleted. The "Record of Issuance of Marketing Card" shall be detached and retained in the county office as a receipt for the marketing card.

Each county committee shall designate one person to sign marketing cards for the farms in the county as issuing officer. As indicated above, the issuing officer shall sign each marketing card as required by Section

II of the regulations prior to its delivery to the farm operator (or his authorized agent). The "Record of Issuance" shall be detached from the marketing card and retained in the county office file. It shall be the responsibility of each county association treasurer to account for all marketing cards with either the unused cards or properly executed "Record of Issuance of Marketing Card."

If any marketing card is reported to the county office as having been lost, destroyed, stolen, or altered, the county office shall immediately notify the State Office, in the case of North Carolina; the Marketing Quota Section, AAA, Post Office Building, Danville, Virginia, in the case of Virginia, and the Regional Tobacco Office, Swainsboro, Georgia, in the case of South Carolina, Georgia, Florida, and Alabama. If any marketing card which was reported as lost, destroyed, stolen, or altered is later received by the county office, the county office shall immediately notify the State Office, the Marketing Quota Section, or the Regional Tobacco Office, as indicated above, of the receipt of such card. All notices with respect to lost, destroyed, stolen or altered marketing cards shall show the serial number of the marketing card, the name of the farm operator, and the farm serial number.

6. Reporting indicated violations. If the county committee determines that a marketing card issued for any farm has been used to market tobacco produced on a different farm, or if it is determined that further investigation should be made, a detailed report shall be made immediately to the State Office. If the county committee determines that the marketing quota regulations are being violated in any way, a detailed report of such violations should be forwarded immediately to the State office.

7. Holding Hearings. The county committee shall conduct formal hearings in connection with indicated producer violations when necessary in order to determine if the tobacco marketing quota provisions have been violated. The producer and the State Office shall be notified of the time and place of such hearings, and at least two members of the county committee shall be present at all such hearings. A record shall be made of all such hearings and the original and one copy thereof shall be forwarded to the State Office.

8. Preparation of applications for return of penalties paid and performance certificates for carry-over agreements. If for any farm penalty has been paid in excess of the penalty due and the operator desires to submit an application for return of penalties paid such application shall be filed on form Tobacco-624, Application for Return of Penalty. Form Tobacco-624 shall be executed as follows:

- (a) Enter the State and county code and farm serial number in the space provided in the upper right corner.
- (b) Enter in the space provided at the left of the title of the form the date on which the form Tobacco-624 was signed by all producers and submitted to the county office.

- (c) Enter in the spaces provided to the right of the title of the form the marketing year and kind of tobacco upon which the excess penalty has been paid.
- (d) Enter in Table I of Section I in the space provided the name and address of each warehouse at which a sale was made or the name and address of each buyer for nonwarehouse sales and, in the spaces provided thereunder, the serial number and date of each memorandum of sale issued covering a sale of tobacco at that warehouse or to that buyer.
- (e) Enter in the spaces provided in columns A and B of Table II, Section I, the name and address of each person applying for the return of penalty paid with respect to the farm. Where the amount shown in Column C should be paid to one person, the name and address and signature of such person should be shown in column A and a line should be drawn through the space in column B. Where the amount should be paid jointly to two persons the name, address and signature of such person should be shown in column A and the name and signature of the other person in column B. The making of payments to each person separately or as to joint payees should be left to the choice of the farm operator and other persons who are entitled to share with him in the payment.
- (f) Enter in column C of Table II of Section I, the amount to be repaid to each applicant and total money to be returned. The division of the amount of penalty to be returned shall be determined upon the basis of agreement of all producers on the farm who paid penalty. Such agreement shall be indicated by the signature of all such producers on form Tobacco-624. If the producers fail to agree, the county committee shall make such division upon the basis of all available information. If any producer cannot be located or refuses to sign the application, a statement of the facts in the case, signed by the county committee, shall be attached to the application when submitted to the State Office.

The instructions contained in ACP-16 with respect to producer's signatures shall be followed in executing form Tobacco-624.

- (g) Enter in the applicable spaces in Section II
 - (1) Acreage allotment
 - (2) Harvested acres
 - (3) Percent excess, and
 - (4) Penalty paid

Such entries shall be the same as those appearing on the marketing card and memoranda of sale issued for the farm.

- (h) Enter in item 1, Section III the total pounds marketed from the farm.
- (i) Enter in item 2, Section III, the gross value of all tobacco marketed from the farm.
- (j) Enter in item 3 of Section III the total pounds produced which will not be marketed.
- (k) Enter in item 4 of Section III the county committee's appraised value of all of the tobacco which will not be marketed.
- (l) Enter in item 5 of Section III the average price for the entire crop. Such average shall be determined by dividing the sum of items 2 and 4 by the sum of items 1 and 3.
- (m) Enter in item 6, Section III, the number of pounds of representative tobacco which will not be marketed. This entry is determined by dividing the entry appearing in item 4 by the entry appearing in item 5.
- (n) Enter in item 7 the percent within quota (that is 100 percent minus the entry appearing in item C of Section II).
- (o) Enter in item 8 the penalty to be returned. The amount of penalty to be returned is obtained by multiplying the entry in item 7 by the entry in item 6 times the rate of penalty.
- (p) Enter in item 9 a brief explanation of the reasons the penalty is to be returned. If sufficient space is not available in item 9 an additional statement shall be submitted by the county committee.
- (q) A member of the county committee shall affix his signature and the date in Section V.
- (r) The carbon copy of the application shall be retained in the county office and the original shall be forwarded to the State office.
- (s) If the penalty is being returned for any reason other than the disposal of excess tobacco, no entries need be made in items 2 to 7, inclusive.

The examples shown in the work sheet below will illustrate the method of determining the poundage of representative tobacco and the amount of penalty which may be returned.

WORK SHEET

Name of Farm Operator

Farm Serial Number

<u>Farm Data</u>		<u>Example 1</u>	<u>Example 2</u>	
a.	Acreage allotment	5.0	5.0	
b.	Harvested acreage	10.0	10.0	
c.	Present excess	70%	40%	
Item Headings (Column A)		Source of Entry (Column B)	Examples (Column C)	
			<u>Farm 1</u>	<u>Farm 2</u>
1.	Total pounds marketed:	Memoranda of Sale	5,000	8,500
2.	Gross value of mar- ketings	" " "	\$1,000.00	1,275.00
3.	Total pounds not mar- keted	Committee determination	5,000	1,500
4.	Value of tobacco not marketed	Appraisal	250.00	\$ 75.00
5.	Average price for crop	Item 2 + 4 ÷ Item 1 + 3	12.5	13.5
6.	Pounds of represen- tative tobacco not marketed	Item 4 ÷ Item 5	2,000	555
7.	Percent within quota	100% minus "percent excess"	30%	60%
8.	Penalty to be re- turned	Item 7 x Item 6 x 10¢	\$60.00	\$33.30

9. Files to be maintained by the county office. The cumulative marketing record will be filed in the county office in farm serial number order readily accessible to representatives of the State committee and the tobacco field officers. An individual folder shall be maintained for all overplanted farms and shall be filed in farm serial number order. Copies of correspondence with the State office, tobacco field officers, producers and others, of reports of investigation and minutes of hearings, and copies of application for refunds and carry-over agreements, shall be filed in the folder for the farm.

Issued October 9, 1942

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT AGENCY1.42
T55To
no. 604Oct. 9, 1942, COUNTY OFFICE INSTRUCTIONS - BURLEY, DARK AIR-CURED AND FIRE-CURED
TOBACCO MARKETING QUOTAS 1942-43 MARKETING YEAR

cop. 1 As used in these instructions Tobacco means Burley, Dark air-cured and Fire-cured tobacco as applicable.

The county committees will have the following responsibilities in connection with tobacco marketing quotas during the 1942-43 marketing year.

1. Determination of 1942 harvested acreage
2. Determination of 1942 estimated yield
3. Preparation of listing sheets
 - (a) Initial preparation of Within Quota Listing Sheets
 - (b) Initial preparation of Excess Listing Sheets
 - (c) Record of marketings
 - (d) Final preparation of Within Quota Listing Sheets
 - (e) Final preparation of Excess Listing Sheets
4. Checking of tobacco disposed of without marketing
5. Issuance of marketing cards and reporting loss, destruction, or theft of marketing cards
6. Issuance of Memoranda of Sale
7. Reporting indicated violations
8. Holding hearings
9. Preparation of applications for return of penalties paid in excess of the amount due.
10. Maintaining files

1. Determination of 1942 harvested acreage. The acreage of tobacco harvested on each farm in the county shall be determined in accordance with the procedure for the determination of performance under the provisions of the 1942 Agricultural Conservation Program. The harvested acreage shall be determined prior to issuance of the marketing card for the farm.

2. Determination of 1942 estimated yield. For each farm for which an excess marketing card is to be issued, the county committee shall determine the estimated yield per acre to be entered in column 10, form Tobacco 611, "Excess Listing Sheet." Such estimate shall be made by a member of the county committee or by a person designated by the committee. The person estimating the yield shall, when it is deemed advisable by the State or county committee, visit the farm and, if possible, obtain the operator's concurrence in an actual estimate made in the field. Where an estimate is not made in the field, the estimated production shall not be less than the normal production for the farm. The farm operator shall be advised that he will be required to furnish proof of the disposition of the estimated production for the farm and that no credit will be given for any excess tobacco disposed of in any manner other than that properly identified by memoranda of sale, unless such disposition is made under the supervision of the county committee or some person designated by the committee.

3. Preparation of Within Quota and Excess Listing Sheets. The county office shall prepare form Tobacco 610, "Within Quota Listing Sheet", entering thereon data for each farm in the county for which a tobacco acreage allotment was established in 1942 and for each farm in the county from which tobacco was harvested but for which a tobacco acreage allotment was not established in 1942. After form Tobacco 610 has been prepared, a heavy red check mark shall be placed in the left-hand margin beside the date for the following farms: (a) Each farm on which the harvested acreage of tobacco is in excess of the tobacco acreage allotment for the farm (and the excess acreage has not been disposed of in accordance with the regulations); (b) each farm for which an acreage allotment was established but for which no tobacco was harvested in 1942; (c) each farm on which the harvested acreage of tobacco is within the allotment but which is operated by a person who also operates any other farm on which the harvested acreage of tobacco is in excess of the farm acreage allotment (and the excess acreage has not been disposed of in accordance with the regulations); and (d) each farm on which the harvested acreage of tobacco is within the allotment but the county committee determines that an excess marketing card should be issued in order to protect the interest of the Government due to the relationships of persons having an interest in the tobacco with producers on other farms for which excess marketing cards are issued. The data for farms included in items (a), (c) and (d) above shall be listed on form Tobacco 611, "Excess Listing Sheet," and an excess marketing card shall be issued to the operator. Neither an excess marketing card nor a within quota marketing card shall be issued to farms included in item (b) above unless the farm has tobacco carried over from a previous marketing year.

If the official notice of the tobacco acreage allotment issued for any farm was erroneous in that it was larger than the allotment intended to be issued and the error was of such a nature that the operator could not reasonably have been expected to discover it before planting was completed on the farm and the operator, relying solely upon such notice and acting in good faith, planted an acreage of tobacco in excess of the acreage allotment for the farm but not in excess of the acreage shown on the erroneous notice, the allotment shown on the erroneous notice shall be used for all purposes in connection with the tobacco marketing quota program for the 1942-43 marketing year.

(a) Initial preparation of within quota listing sheet. The kind of tobacco shall be entered in the upper right corner and entries shall be made in columns 1 through 7, form Tobacco 610, prior to the issuance of marketing cards. These entries shall be made as follows:

Column number and heading	:	Source of Entry
1. Farm serial number	:	Form 41-Tob-54
2. Name of Operator	:	Form 41-Tob-54
3. Acreage Allotment	:	Form 41-Tob-54
4. Normal yield	:	Form 41-Tob-54
5. Normal production	:	Column 3 times column 4
6. Estimated production	:	See instructions below <u>1/</u>
7. Harvested acreage	:	Performance report

- 1/ The county committee shall review carefully the data for each farm and in any case where it has reason to believe that the actual production of tobacco on the farm in 1942 is materially greater or less than the normal production in column 5, an estimated production shall be determined by the committee for such farm and entered in Column 6.

Columns 3, 5 and 7 shall be totaled on each page of form Tobacco 610. Farms referred to in items (a), (c), and (d) of paragraph 1 of this section shall not be included in the totals of columns 3, 5 and 7.

(b) Initial preparation of excess listing sheet. The kind of tobacco shall be entered in the upper right corner and entries shall be made in columns 1 through 11 and columns 13 and 14 prior to the issuance of marketing cards. These entries shall be made as follows:

Column number and heading	Source of entry
1. Farm serial number	Form Tobacco 610
2. Name of operator	Form Tobacco 610
3. Acreage allotment	Form Tobacco 610
4. Harvested acreage	Performance report
5. Excess acreage	Column 4 minus column 3
6. Percent excess acreage	Column 5 divided by column 4 <u>1/</u>
7. Normal yield	Form Tobacco 610
8. Normal production	Column 3 times column 7
9. Estimated production	Column 4 times column 10
10. Estimated yield per acre	See section 2 of these instructions
11. Preliminary quota	See instructions below <u>2/</u>
13. Pounds unmerchantable	Report on file
14. Pounds carried over	Report on file

- 1/ The percentage to be entered in column 6 shall be expressed as a whole percentage and fractions shall be disregarded except that in cases where the computed percentage is less than one percent, the entry in column 6 shall be expressed to the nearest tenth of a percent.

- 2/ Entries shall be made in column 11 only for (1) those farms on which there is no excess acreage but for which an excess card is issued, and (2) for those farms wherein the county committee determines that a preliminary quota should be assigned to the marketing card to prevent the marketing by the use of this card of tobacco produced on a different farm. If the county committee determines that the preliminary quota for a farm is less than the actual production of tobacco on the farm, the committee shall revise the estimated yield to the actual yield for the farm and an additional quota shall be issued accordingly.

Columns 3, 4, 5, 8, 9, 13 and 14 shall be totaled on each page of form Tobacco 611.

If the county office records indicate that any person having an interest in the tobacco produced on any farm on which the harvested acreage exceeds the allotment also has an interest in the tobacco produced on a farm in another county, the county office of such other county shall be promptly notified in order that excess marketing cards may be issued for the farms in that county.

(c) Record of marketings. The county office shall provide a record of marketings for each farm from which tobacco is marketed in 1942. The record provided should be mimeographed on a 4-1/8" x 9-1/2" envelope and should supply space for the following information:

- (1) The title of the form, "Record of Marketings".
- (2) The marketing year.
- (3) The name of the 1942 farm operator.
- (4) The 1942 farm serial number.
- (5) Pounds covered by "Tobacco Carry-over Agreement", stored, and/or rendered unmerchantable.
- (6) Total pounds marketed.
- (7) Normal yield.
- (8) Actual yield.
- (9) Serial numbers of other farms in which the producers are interested.
- (10) The numbers 1 to 10, inclusive, for identifying memoranda of sale.

Any additional information which the State or county committee considers necessary may be recorded on the envelope.

(d) Final preparation of within quota listing sheets. Entries shall be made in columns 8 and 9, form Tobacco 610, as follows:

Column number and heading	:	Source of entry
	:	
8. Total sales	:	Record of marketings
9. Actual yield per acre	:	Column 8 divided by column 7

Prior to making entries in columns 8 and 9, the county committee with the aid of community committeemen, shall carefully review the production of tobacco as shown on each record of marketing in the county for the purpose of determining if any unacceptable differences appear between the actual production of the harvested acreage, and the normal production of the harvested acreage, taking into consideration weather conditions, types of soil, marketings from other adjacent or nearby farms in the community, and other determining factors. All indicated irregularities shall be reported promptly to the State office. Data for farms showing indicated irregularities in the marketings will not be entered in columns

8 and 9 until the producer has substantiated his production and sales or the county committee, with the assistance of a representative of the State committee has determined the correct production and sales or has adjusted the production and sales on the record of marketing to an amount which is comparable to similar farms in the county or community.

If there is any tobacco produced on the farm in 1942 which will be carried over to a future marketing year or if there was any tobacco marketed during the 1942-43 marketing year which was produced in a prior year, the entry in column 8 shall be deleted and there shall be entered therein the sum of the entry in column 8 and any tobacco which will be carried over minus any tobacco carried over from a preceding crop and marketed during the 1942-43 marketing year.

(e) Final preparation of excess listing sheets. Entries shall be made in columns 12, 15, 16 and 17, Form Tobacco 611, as follows:

Column number and heading	:	Source of entry
12. Pounds marketed	:	Record of marketings
15. Actual production	:	Sum of columns 12, 13, and 14
16. Actual yield per acre	:	Column 15 divided by column 4
17. Final quota	:	Column 16 times smaller of
	:	column 3 or 4
	:	

Prior to making entries in columns 12, 15, 16 and 17, the county committee with the aid of community committeemen, shall carefully review the production shown on the record of marketings and shall approve the production of tobacco on the farm in 1942, in accordance with the procedure outlined in paragraph (d) of this section, and shall determine that satisfactory proof of the disposition of all the tobacco produced on the farm has been shown.

If the entry in column 12 includes any tobacco which was carried over from a previous marketing year, delete the entry in column 12 and insert therein the result obtained by subtracting the pounds of tobacco carried over from the total pounds marketed.

4. Checking of excess tobacco disposed of without marketing. Disposition of excess tobacco other than by marketing shall be made only by the farm operator (or his representative) and shall be approved by the county committee. Such disposition of excess tobacco shall be made prior to the marketing of any tobacco from the farm and the county committee shall not approve the disposition of excess tobacco other than by marketing unless:

(a) A "Tobacco carry-over Agreement," form Tobacco 628, has been executed with respect to the excess tobacco. The following procedure will be followed with respect to "Carry-over Agreements":

- (1) The farm operator will be advised that he may enter into a carry-over agreement with respect to excess tobacco.
- (2) If he desires to enter into a carry-over agreement, the farm operator (or his representative) should so advise the county office prior to the issuance of a marketing card for the farm and prior to the marketing of any tobacco therefrom.
- (3) Before the issuance of the marketing card, the "Tobacco Carry-over Agreement", form Tobacco 628, should be executed in quadruplicate with one copy each for the farm operator, the county office, the State office, and the Commodity Credit Corporation.
- (4) The farm operator will deliver directly to the county office, before issuance of the marketing card (except as provided in paragraph 6 below), a cashier's check, certified check, or money order payable to the Commodity Credit Corporation for an amount determined by multiplying the estimated actual production of the excess acreage by twenty-three cents (\$0.23) per pound for Burley; eight and eight-tenths cents (\$0.088) per pound for dark air-cured and eleven cents (\$0.11) per pound for fire-cured tobacco.
- (5) The estimated actual production of the excess acreage shall be determined by the county committee. The normal yield per acre for the farm shall be used unless the county committee finds from available reports for the farm that the actual yield is materially different from the normal yield, in which case the actual yield estimated on the basis of those reports shall be used.
- (6) In lieu of delivery of payment direct to the county office as provided above, the farm operator may request that the amount of the payment be deducted from the first sale of tobacco from the farm and prior to the receipt by him of any of the proceeds from such tobacco. In this event the marketing card will be prepared and issued as follows:
 - a. A within quota marketing card or a "zero percent" excess marketing card will be issued for the farm as provided by the regulations.
 - b. Enter in the space "Harvested acres" on the inside front cover of the marketing card the total acreage harvested from the farm, even though such acreage exceeds the allotted acreage.
 - c. Using the number of dollars computed as provided above, enter (1) in the space in which the words "Warehouse or buyer and date" are printed on the inside front cover of

the marketing card; (2) in the space immediately below the memorandum of sale serial number on the Purchaser's Copy of the first memorandum; and (3) immediately above the memorandum of sale serial number on the County Office Copy of the first memorandum, the following:

"DUE - C. C. C., \$ _____."

(Explanation: When the marketing card is presented with respect to the first marketing of tobacco from the farm, the field assistant will enter "PAID - C. C. C., \$ _____" and his initials, (1) in the line for Memo. No. 1 on the inside front cover of the marketing card; (2) immediately below the words, "Memorandum of Sale" on the Purchaser's Copy of the first memoranda; and (3) immediately beneath the words "County Office Copy" on the County Office Copy of the first memorandum. The field assistant will not issue the memorandum until he has obtained from the warehouseman a check payable to the Commodity Credit Corporation in the proper amount. The field assistant will forward the check to the applicable field office of the Marketing Quota Section and the field office will forward the county office copy of the memorandum of sale and the check to the applicable county office. The county office will verify the entries on the memorandum of sale and the check and will forward the check and the State office and Commodity Credit Corporation copies of the carry-over agreement to the State office.

- (7) Upon collection direct from the farm operator, the county office shall forward to the State office the amount collected and the State office and Commodity Credit Corporation copies of the carry-over agreement.
- (8) The State office will forward the Commodity Credit Corporation copy of the carry-over agreement with the remittance to "Loan Agency, Reconstruction Finance Corporation, Richmond, Virginia."
- (9) The county office copy of the carry-over agreement will be placed in the county office files and the farm operator's copy will be mailed or delivered to him.
- (10) After compliance is checked in 1943, the county office will prepare in quadruplicate form Tobacco 629, "Performance Certificate for Carry-over Agreement". The original and first carbon copy will be forwarded to the State office; the second carbon will be placed in the county office files and the third carbon will be mailed or delivered to the farm operator. The State office will forward the original to the Commodity Credit Corporation which will pay the amount due directly to the farm operator and will give notice of such payment to the State and county offices.

(b) The excess tobacco, which is representative of the entire crop available for marketing from the farm, has been stored by the farm operator, and the amount of the penalty which would have been due upon the marketing of such excess tobacco has been guaranteed by bond or other agreement approved by the county committee and the Chief of the Marketing Quota Section.

(c) The excess tobacco has been rendered unmerchantable by the farm operator (or his representative) under the supervision of the county committee (or a person designated by the county committee). The tobacco so rendered unmerchantable shall be representative of the entire crop of tobacco produced on the farm in 1942.

(d) An amount equal to the penalty due on the estimated actual production of the excess acreage of tobacco harvested from the farm has been paid to the county office by certified check, cashier's check, or money order drawn payable to the Treasurer of the United States. The county committee shall determine the actual yield for the farm as soon as possible after marketings from the farm have been completed and if any additional penalty is due, shall so notify the farm operator who shall remit such additional penalty within 20 days after receipt of notice of such additional penalty. The county committee shall not approve the disposition of excess tobacco under this paragraph if the acreage of tobacco harvested on the farm in excess of the allotment is in excess of the larger of two-tenths acre or 10 percent of the tobacco allotment.

5. Issuance of marketing cards and reporting loss, destruction, or theft of marketing cards. Marketing cards shall be issued in accordance with sections 5, 9, 10, 11, 12, and 13 of the marketing quota regulations. Each marketing card shall be checked in the county office to see that no errors or omissions occurred in printing the card.

(a) Within quota marketing cards. The following entries shall be made on each form MQ-656, "Within Quota Marketing Card," before it is issued to the farm operator:

- (1) The name and address of the farm operator shall be entered in the space provided on the cover of the marketing card.
- (2) The allotted acres and the harvested acres shall be entered on the inside cover from columns 3 and 7, respectively, of form Tobacco 610.
- (3) The estimated actual production from column 6 (or column 5 if no entry has been made in column 6) of form Tobacco 610 shall be entered in the space provided on the inside of the cover. If the operator requests more than one card for the farm, the pounds assigned to each card shall be entered in the space provided. In such cases the sum of the pounds assigned to all cards must not exceed the estimated production for the farm.

- (4) The name and address of the county association and the farm serial number shall be entered in the space provided on each memorandum of sale, on the "Record of Issuance of Marketing Card;" and on the back cover. (Note: Stamps for this purpose have been furnished county offices for counties having 20 or more tobacco farms.
- (5) After the marketing card has been prepared as indicated above, the issuing officer shall affix his signature on the cover as required by section 11 of the regulations.
- (6) If the marketing card is delivered to the farm operator (or his agent) the "Operator's Agreement" shall be signed prior to the delivery of the card. If the marketing card is mailed to the farm operator, he shall be advised that the "Operator's Agreement" is to be signed before the marketing card is presented for the issuance of a memorandum of sale.
- (7) The date the card is delivered or mailed to the farm operator shall be entered in the space provided on the "Record of Issuance of Marketing Card" and one of the words "Delivered" or "Mailed" whichever is not applicable, should be deleted. The "Record of Issuance of Marketing Card" shall be detached and retained in the county office as a receipt for the Marketing card.
- (8) If any amount is due the Commodity Credit Corporation under the provisions of a "Carry-over Agreement" the additional entries provided in item 6, subsection (a), Section 4, of these instructions shall be made before the card is delivered or mailed to the farm operator.

If all memoranda of sale in a card are issued and the operator returns the card and requests another card, a new card may be issued as indicated above, and in addition, there shall be entered in the heading of the column designated "Memorandum No." the words "Brought Forward" and in the heading of the column designated "Pounds this Memorandum," the total pounds sold on the first card.

(b) Excess marketing cards. The following entries shall be made on each form MQ-657, "Excess Marketing Card", before it is delivered to the farm operator:

- (1) The name and address of the farm operator shall be entered in the space provided on the cover of the marketing card and the name of the operator on each memorandum of sale.
- (2) The estimated actual production shall be entered on the front cover from column 9, form Tobacco 611.
- (3) The allotted acres and the harvested acres shall be entered on the inside cover from columns 3 and 4, respectively, of form Tobacco 611.

- (4) The name and address of the county association and the farm serial number shall be entered in the spaces provided on the county office copy of each memorandum of sale, on the "Record of Issuance of Marketing Card", and on the back cover of the card.
- (5) The percent excess from column 6, form Tobacco 611, shall be entered in the spaces provided on the inside cover of the card and shall be shown in both figures and words. The percent excess, in figures, shall be entered on each memorandum of sale.
- (6) The marketing quota shall be entered from column 11, form Tobacco 611. If the marketing quota has been entered on the inside cover of any excess marketing card, memoranda of sale will not be issued from such card for an amount greater than the marketing quota assigned to the card. If the operator requests more than one card, the pounds assigned to each card shall be entered in the space provided for the marketing quota. In such cases the sum of the quotas assigned to all cards shall not exceed the marketing quota for the farm.
- (7) If the marketing card is delivered to the farm operator (or his agent) the "Operator's Agreement" shall be signed prior to the delivery of the card. If the marketing card is mailed to the farm operator, he shall be advised that the "Operator's Agreement" is to be signed before the marketing card is presented for the issuance of a memorandum of sale.
- (8) The date the card is delivered or mailed to the farm operator shall be entered in the space provided on the "Record of Issuance of Marketing Card" and one of the words "Delivered" or "Mailed" whichever is not applicable, should be deleted. The "Record of Issuance of Marketing Card" shall be detached and retained in the county office as a receipt for the marketing card.

Each county committee shall designate one person to sign marketing cards for the farm in the county as issuing officer. As indicated above, the issuing officer shall sign each marketing card as required by Section 11 of the regulations prior to its delivery to the farm operator (or his authorized agent). The "Record of Issuance" shall be detached from the marketing card and retained in the county office file. It shall be the responsibility of each county association treasurer to account for all marketing cards with either the unused cards or properly executed "Record of Issuance of Marketing Card."

If any Burley marketing card is reported to the county office as having been lost, destroyed, stolen or altered, the county office shall immediately notify the Marketing Quota Section, Agricultural Adjustment Agency, Nashville, Tennessee, in the States of North Carolina, Tennessee, and Virginia; and the Marketing Quota Section, Agricultural Adjustment

Agency, Lexington, Kentucky, in any other Burley producing State. If any dark air-cured marketing card is reported to the county office as having been lost, destroyed, stolen, or altered, the county office shall immediately notify the Marketing Quota Section, Agricultural Adjustment Agency, Hopkinsville, Kentucky. If any fire-cured marketing card is reported to the county office as having been lost, destroyed, stolen, or altered, the county office shall immediately notify the Marketing Quota Section, Agricultural Adjustment Agency, Hopkinsville, Kentucky, in the States of Kentucky and Tennessee; and the Marketing Quota Section, Agricultural Adjustment Agency, Post Office Building, Danville, Virginia, in the State of Virginia.

If any marketing card which was reported as having been lost, destroyed, stolen, or altered, is later received by the county office, the county office shall immediately notify the applicable field office of the Marketing Quota Section, of the receipt of such card.

All notices to the field offices of the Marketing Quota Section with respect to lost, destroyed, stolen, or altered marketing cards shall show the serial number of the marketing card (including the letter preceding the number), the name of the farm operator and the farm serial number.

6. Issuance of memoranda of sale. The issuing officer, or some other person designated by the county committee, will issue memoranda of sale covering sales of tobacco by producers in small lots by mail order or directly to various individuals other than dealers. Such memoranda of sale shall be issued in accordance with the instructions contained in form Tobacco 622, Marketing Quota Instructions. The original of form Tobacco 614, Bill of Nonwarehouse Sale, covering the sale of any lot of tobacco for which a memorandum of sale is issued by a representative of the county office should be forwarded to the applicable field office of the Marketing Quota Section, as shown above for reporting lost marketing cards.

7. Reporting indicated violations. If the county committee determines that a marketing card issued for any farm has been used to market tobacco produced on a different farm, or if it is determined that further investigation should be made, a detailed report shall be made immediately to the State office. If the county committee determines that the marketing quota regulations are being violated in any way, a detailed report of such violations should be forwarded immediately to the State office.

8. Holding hearings. The county committee shall conduct formal hearings in connection with indicated producer violations when necessary in order to determine if the tobacco marketing quota provisions have been violated. The producer and the State office shall be notified of the time and place of such hearings, and at least two members of the county committee shall be present at all such hearings. A record shall be made of all such hearings and the original and one copy thereof shall be forwarded to the State office.

9. Preparation of applications for return of penalties paid.
If for any farm penalty has been paid in excess of the penalty due and the operator desires to submit an application for return of penalties paid, such application shall be filed on form Tobacco 624, Application for Return of Penalty. Form Tobacco 624 shall be executed as follows:

- (a) Enter the State and county code and farm serial number in the space provided in the upper right corner.
- (b) Enter in the space provided at the left of the title of the form the date on which the form Tobacco 624 was signed by all producers and submitted to the county office.
- (c) Enter in the spaces provided to the right of the title of the form the marketing year and kind of tobacco upon which the excess penalty has been paid.
- (d) Enter in Table I of Section I in the space provided the name and address of each warehouse at which a sale was made or the name and address of each buyer for nonwarehouse sales and, in the spaces provided thereunder, the serial number and date of each memorandum of sale issued covering a sale of tobacco at that warehouse or to that buyer.
- (e) Enter in the spaces provided in columns A and B of Table II, Section I, the name and address of each person applying for the return of penalty paid with respect to the farm. Where the amount shown in Column C should be paid to one person, the name and address and signature of such person should be shown in Column A and a line should be drawn through the space in Column B. Where the amount should be paid jointly to two persons the name, address and signature of such person should be shown in Column A and the name and signature of the other person in Column B. The making of payments to each person separately or as to joint payees should be left to the choice of the farm operator and other persons who are entitled to share with him in the payment.
- (f) Enter in Column C of Table II of Section I, the amount to be repaid to each applicant and total money to be returned. The division of the amount of penalty to be returned shall be determined upon the basis of agreement of all producers on the farm who paid penalty. Such agreement shall be indicated by the signature of all such producers on form Tobacco 624. If the producers fail to agree, the county committee shall make such division upon the basis of all available information. If any producer cannot be located or refuses to sign the application, a statement of the facts in the case, signed by the county committee, shall be attached to the application when submitted to the State office.

The instructions contained in ACP-16 with respect to producer's signatures shall be followed in executing form Tobacco 624.

- (g) Enter in the applicable spaces in Section II
 - (1) Acreage allotment
 - (2) Harvested acres
 - (3) Percent excess, and
 - (4) Penalty paid

Such entries shall be the same as those appearing on the marketing card and memoranda of sale issued for the farm.

- (h) Enter in item 1, Section III, the total pounds marketed from the farm.
- (i) Enter in item 2, Section III, the gross value of all tobacco marketed from the farm.
- (j) Enter in item 3 of Section III the total pounds produced which will not be marketed.
- (k) Enter in item 4 of Section III the county committee's appraised value of all of the tobacco which will not be marketed.
- (l) Enter in item 5 of Section III the average price for the entire crop. Such average shall be determined by dividing the sum of items 2 and 4 by the sum of items 1 and 3.
- (m) Enter in item 6, Section III, the number of pounds of representative tobacco which will not be marketed. This entry is determined by dividing the entry appearing in item 4 by the entry appearing in item 5.
- (n) Enter in item 7 the percent within quota (that is 100 percent minus the entry appearing in item C of Section II).
- (o) Enter in item 8 the penalty to be returned. The amount of penalty to be returned is obtained by multiplying the entry in item 7 by the entry in item 6 times the rate of penalty.
- (p) Enter in item 9 a brief explanation of the reasons the penalty is to be returned. If sufficient space is not available in item 9 an additional statement shall be submitted by the county committee.
- (q) A member of the county committee shall affix his signature and the date in Section V.
- (r) The carbon copy of the application shall be retained in the county office and the original shall be forwarded to the State office.

- (s) If the penalty is being returned for any reason other than the disposal of excess tobacco, no entries need be made in items 2 to 7, inclusive.

The examples shown in the work sheet below will illustrate the method of determining the poundage of representative tobacco and the amount of penalty which may be returned.

WORK SHEET

<u>Name of Farm Operator</u>		<u>Farm Serial Number</u>	
<u>Farm Data</u>	<u>Example 1</u>	<u>Example 2</u>	
a. Acreage allotment	3.0	6.0	
b. Harvested acreage	10.0	10.0	
c. Percent excess	70%	40%	
Item Headings (Column A)	Source of Entry (Column B)	Examples (Column C)	
		Farm 1	Farm 2
1. Total pounds marketed	Memoranda of Sale	5,000	8,500
2. Gross value of market- ings	" " "	\$1,000.00	\$1,275.00
3. Total pounds not mar- keted	Committee determina- tion	5,000	1,500
4. Value of tobacco not marketed	Appraisal	250.00	75.00
5. Average price for crop	Item 2 ÷ 4 ÷ Item 1 + 3	12.5	13.5
6. Pounds of representative tobacco not marketed	Item 4 ÷ Item 5	2,000	555
7. Percent within quota	100% minus "percent excess"	30%	60%
8. Penalty to be returned	Item 7 x Item 6 x 10¢ for Burley and 5¢ for fire-cured and dark air-cured	\$60.00	\$33.30

10. Files to be maintained by the county office. The record of marketings will be filed in the county office in farm serial number order readily accessible to representatives of the State committee. An individual folder should be maintained for all overplanted farms and shall be filed in farm serial number order. Copies of correspondence with the State office, tobacco field officers, producers and others, of reports of investigation and minutes of hearings, and copies of application for refunds and carry-over agreements, shall be filed in the folder for the farm.